

NEW HAMPSHIRE INFORMATION FOR INITIAL APPLICANTS FOR THE UNIFORM CPA EXAMINATION

The New Hampshire Board of Accountancy (Board) has engaged CPA Examination Services, a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application processing, credential evaluation, and grade reporting. Please read this information before completing the application form.

APPLICATION FORMS

Initial applications must be completed by applicants who:

- Have never taken the examination;
- Have previously taken the examination as candidates in another state but who have not earned credit;
- Have previously taken the examination as candidates of another state and wish to transfer credit to this state;
- Have previously applied as candidates of this state and were found eligible but who have not yet taken the examination.

Applicants who have previously taken the examination for other jurisdictions must complete an initial application form. Applicants, transferring credit(s) from another jurisdiction into New Hampshire, must submit an Authorization for Transfer of the Uniform CPA Examination Grades form. This form must be completed and submitted to CPA Examination Services. This form may be obtained online at www.nasba.org or by calling CPA Examination Services at 800-CPA-EXAM or 615-880-4250.

APPLICATION AND EXAMINATION FEES

All applicants are required to pay both an application fee and an examination fee.

An application fee of \$220 is required regardless of the number of sections for which the application is made. This fee is not refundable.

<u>EXAMINATION SECTIONS</u>	<u>EXAMINATION FEE</u>
Auditing and Attestation	\$ 134.50
Business Environment and Concepts	\$ 100.50
Financial Accounting and Reporting	\$ 126.00
Regulation	\$ 109.00

Applicants will be able to apply for one or more section(s) of the examination at a time.

All fees must be paid at the time of application and must be in US dollars. Personal checks, certified checks or money orders must be drawn on a US bank and made payable to CPA Examination Services. There is no provision for withdrawing from the examination. Allow two to four weeks for complete processing of the application and all required educational documentation.

APPLICANTS WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for applicants who qualify. Such applicants must obtain an official modification form from CPA Examination Services. Applicants must complete and submit this form each time they apply for the examination and require special modifications. The completed form must be returned to CPA Examination Services with all required documentation. This form may be obtained online at www.nasba.org or by calling CPA Examination Services at 800-CPA-EXAM or 615-880-4250.

NOTICE TO SCHEDULE

After eligibility to take the examination is determined, an Authorization To Test will be sent to the National Candidate Database (NCD) at NASBA. NASBA will issue a Notice To Schedule (NTS) to eligible candidates. The NTS is sent to candidates by the method of notification indicated on the application. Once the NTS has been received, candidates are eligible to contact Prometric, Inc. (Prometric) to schedule their examination. For a list of test centers, visit Prometric's web site at www.prometric.com. The New Hampshire Board of Accountancy and CPA Examination Services do not control space availability or location of the test centers.

Once an NTS has been issued, candidates have six months in which to schedule and take the approved examination section(s).

Candidates who need to reschedule must contact Prometric. Be aware that you may be required to pay a penalty or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation. Arriving for your scheduled testing appointment anytime after the scheduled start time may result in your being denied permission to test, and you will not receive a refund.

ELIGIBILITY FOR EXAMINATION

Initial (and transfer) applicants must:

- Meet each of the following . . .

Have a baccalaureate, or higher, degree from a nationally or regionally accredited college or university recognized by the Board;

AND

Have successfully completed 24 semester hours of business-related courses from an accredited educational institution which shall include 12 semester hours of accounting courses from an accredited educational institution.

EVIDENCE OF EDUCATIONAL QUALIFICATIONS

Candidates are required to completed the educational requirements at the time an initial application is filed. Candidates must submit to CPA Examination Services an official transcript from each institution at which original credit toward the educational requirement has been earned. The official transcript(s) must show a minimum of a Bachelors Degree. A candidate **MUST** meet the education requirements and be able to provide an official transcript or transcripts indicating such **BEFORE** making application to sit for the examination.

Candidates who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by one of the following foreign evaluation services. *No other foreign evaluation services will be accepted.* Candidates should obtain forms directly from the evaluation service.

World Education Services, Inc., PO Box 745 Old Chelsea Station, NY, NY 10113-0745, 800-937-3895, www.wes.org, info@wes.org
International Consultants of Delaware, Inc., 625 Barksdale Rd, Suite 109, Newark, DE 19711-3258. 302-737-8715, icd@icdel.com

EXAMINATION CREDIT

Candidates may take the required sections individually and in any order. Candidates who pass a section will be granted credit for the section passed. The passing grade for each section is 75.

Credit for any section passed shall be valid for eighteen (18) months from the date the candidate took that section without having to attain a minimum score on any failed section and a candidate must pass all four sections within that eighteen month period. Candidates who do not pass all four sections within the eighteen months shall lose credit for each section passed outside the period and must retake that section(s).

Candidates cannot retake a failed section(s) within the same testing window.

EXAMINATION SECTIONS

<u>Sections</u>		<u>Length</u>
Auditing and Attestation	(AUD)	4.5 hours
Business Environment and Concepts	(BEC)	2.5 hours
Financial Accounting and Reporting	(FAR)	4.0 hours
Regulation	(REG)	3.0 hours

ACKNOWLEDGMENT AND NOTIFICATION

Acknowledgment of applications will be sent to candidates according to the method of notification indicated on the initial application. It will be returned to the applicant only as acknowledgment that the application materials have been received. Allow five to ten business days for acknowledgment of application receipt. Notification of any deficiencies in the application will be sent within four weeks after its receipt.

MATERIALS TO BE SUBMITTED

Initial (and transfer) applicants must submit to CPA Examination Services:

- (1) Completed, signed and notarized application with a 2"x2" photograph attached;
- (2) Fee payable to CPA Examination Services. Certified checks must be drawn on a US bank;
- (3) Official transcript from each institution at which original credit towards the educational requirement was earned.

NAME OR ADDRESS CHANGE

Any name or address change must be reported in writing with official documentation (e.g. copy of marriage certificate) to CPA Examination Services. Be sure to include your file number on any correspondence with CPA Examination Services.

CPA Examination Services staff is available by telephone, Monday through Friday, between 8:00 a.m. and 4:30 p.m., Central Time at 800-CPA-EXAM or 615-880-4250.

Submit Application, Application fees, and Examination fees to:

**CPA Examination Services
P.O. Box 440555
Nashville, TN 37244**

Mail Transcripts and all other correspondence to:

**CPA Examination Services
New Hampshire Coordinator
P.O. Box 198469
Nashville, TN
37219-8469**

OR

**CPA Examination Services
New Hampshire Coordinator
150 Fourth Avenue N., Suite 700
Nashville, TN
37219-8469**

800-CPA-EXAM 615-880-4250 fax 615-880-4290
www.nasba.org cpaes-nh@nasba.org

INITIAL APPLICATION FOR UNIFORM CPA EXAMINATION

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14. Have you ever been convicted of a felony or misdemeanor or, declared by a court of competent jurisdiction to have committed any fraud?
☐ YES ☐ NO Date of conviction: _____ (If YES, attach detailed information.)

15. EDUCATION: (See information sheet for educational requirements. Official transcript must be submitted to determine eligibility.)

NAME OF COLLEGE OR UNIVERSITY	LOCATION	DATES ENROLLED	DEGREE (MAJOR & MINOR)	DATE OF DEGREE	SCHOOL CODE

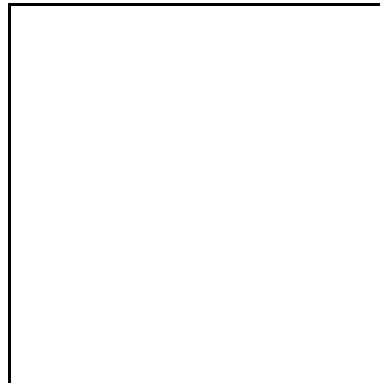
16. Applicants with Disabilities: Applicants requiring modifications in the examination administration because of a disability must obtain an official modification form from CPA Examination Services. Applicants must complete and submit this form every time they apply for the examination and need special modifications. The completed form must be returned to CPA Examination Services with all required documentation at the time of application.

17. In the space provided on the right, glue or staple a 2"x2" photograph taken within the last three months, showing your head and shoulders only.

Sign your name at the bottom of the photograph.

Print your name on the back of the photograph.

Do not write across the features.



18. ATTESTATIONS

- I understand and agree that I will not divulge the nature or content of any examination question or answer to any individual or entity; I will report to the Board any solicitations or disclosures to which I become aware; I will not remove, or attempt to remove, any examination materials from the examination room. Failure to comply with this attestation may result in my examination grades being invalidated, disqualification from future Uniform CPA Examinations, and facing possible civil and criminal penalties.
- I confirm that I have read and understand the provisions contained in the "Information for Applicants." I agree that in the event my examination papers are lost or damaged, any claim I may have will be limited to the examination fee paid by me.

Signature of Applicant

Date

On this day of _____, 20_____, in the state and country aforesaid, there appeared before me

_____, and who signed the above application, and who being duly sworn, declared that the statements therein made were true and correct to the best of his or her knowledge and belief.

NOTARY PUBLIC / JUSTICE OF THE PEACE

MY COMMISSION EXPIRES

Applications are to be submitted by regular mail to the following address:

**CPA Examination Services
P.O. Box 440555
Nashville, TN 37244**